

What is the Land Use Deferral Program?

The City of Lynchburg supports the preservation of real estate devoted to agricultural, horticultural and forest spaces by allowing eligible and qualified property owners to apply to the City Assessor for tax deferrals. The deferrals are effective starting on July 1st for the following tax year on the basis of the land's agricultural, horticultural and forest use.

Who can apply for the Land Use Deferral Program?

The person(s) in whose name the eligible property is titled or a leasee of that property who is legally obligated to pay real estate taxes assessed against the property.

What are the eligibility requirements?

In order to be considered for the Land Use Deferral Program, a property (or portion thereof) must meet the criteria of one of the following:

1. Agricultural Use (at least 5 acres of land devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services; or land devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government or for property used for recreational activities (for a profit or otherwise) as long as the recreational activities do not change the character of the property so that it does not meet the uniform standards prescribed by the Commissioner)

2. Horticultural Use (at least 5 acres of land devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services; or land devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government or for property used for recreational activities (for a profit or otherwise) as long as the recreational activities do not change the character of the property so that it does not meet the uniform standards prescribed by the Commissioner.
3. Forest Use (at least 20 acres of land, including the standing timber and trees, devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester; or for property used for recreational activities (for a profit or otherwise) as long as the recreational activities do not change the character of the property so that it no longer constitutes a forest area under standards prescribed by the State Forester)

In determining if a property meets the criteria for one of the above mentioned uses, the City Assessor will require documentation proving the land is being utilized in accordance with City and State definitions of land use. This documentation will be required annually. The City Assessor may also request an opinion

from the Commissioner of Agriculture and Commerce, the Director of the Department of Conservation and Economic Development or the Director of the Commission of Outdoor Recreation. If these parties refuse to issue an opinion or if they issue an unfavorable opinion which does not comply with the standards set forth by the respective director, the party aggrieved may seek relief from the Circuit Court for the City of Lynchburg.

To apply for the Land Use Deferral Program:

1. Complete and submit a Virginia Department of Taxation application to the City Assessor for the classification, assessment and taxation of qualifying property. (Applications should be received by the City Assessor on or before May 1st of each year for the next succeeding tax year. In any year in which a general reassessment is being made, applications may be submitted until thirty (30) days have elapsed after the notice of increase in assessment is mailed or sixty (60) days preceding the tax year which begins July 1st, whichever is later.) Applications are available from the City Assessor's Office. An application should be submitted whenever the use or acreage of the land previously approved changes; provided that the property owner must revalidate annually with the City Assessor any applications previously approved. There is a non-refundable initial application fee of \$40.00. A separate application must be submitted for each parcel on the land book.
2. The City Assessor will determine whether the property meets the criteria for eligibility. If it is decided that the

property does meet the criteria, the City Assessor will determine the value of the property for its qualifying use, as well as its fair market value.

3. The use value and fair market value of all qualified property will be placed on the land book before delivery to the city collector and the tax for the next succeeding tax year will be extended from the use value.
4. A roll-back tax for the current year and the prior 5 years (with 10% interest) will be imposed upon any property as to which the use changes to a non-qualifying use or upon a property to which the owner has requested a zoning change not related to land-use.
5. Within sixty (60) days following a change in use, the owner must report the use change to the City Assessor, so that a determination and assessment of roll-back taxes can be made. This assessment should be paid to the city collector within thirty (30) days of the assessment. If the owner fails to report a use change within sixty (60) days of the change and/or fails to pay the roll-back tax within thirty (30) days of assessment, the owner will be liable for an additional penalty of ten percent (10%) of the amount of the roll-back tax and interest. In addition to the penalty, interest in the amount of one-half percent (½%) of the amount of the roll-back tax, interest and penalty will be collected for each month or fraction thereof during which the failure continues.

To find out more about the Land Use Deferral Program, please visit the City of Lynchburg website at www.lynchburgva.gov. Select “City Council/City Manager” from the City Departments drop down menu and then select “Lynchburg City Code” to see Section 18-51.1 of the City Code in its entirety. If you have any questions, please feel free to call the City Assessor’s Office at (434) 455-3830.



City Assessor’s Office
900 Church Street
Lynchburg, VA 24504
Tel: (434) 455-3830
Fax: (434) 847-1452
www.lynchburgva.gov/



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- *Agricultural*
- *Horticultural*
- *Forest*

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